

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2009-10**

Department:

**AUDITOR-CONTROLLER
REVENUE SER DIV (00330)**

Function:

General

Activity:

Finance

Fund:

General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2007-08</u>	<u>BOARD APPROVED EXPENDITURES 2008-09</u>	<u>DEPARTMENT REQUEST 2009-10</u>	<u>CAO RECOMMENDATION 2009-10</u>
<u>SALARIES & EMPLOYEE BENEFITS</u>				
710102 Permanent Salaries	243,759	264,000	279,000	279,000
710103 Extra Help	13,346	9,000	10,000	1,000
710105 Overtime	3,248	500	500	500
710200 Retirement	52,278	66,500	67,800	67,800
710300 Health Insurance	44,298	47,000	42,700	42,700
710400 Workers' Compensation Insurance	937	780	1,010	1,010
TOTAL SALARIES & EMPLOYEE BENEFITS	357,866	387,780	401,010	392,010
<u>SERVICES & SUPPLIES</u>				
720300 Communications	1,648	2,000	1,900	1,600
720600 Insurance	113	114	85	85
720800 Maintenance - Equipment	219	1,100	2,100	1,100
721100 Memberships	75	500	435	500
721300 Office Expense	14,547	8,500	12,000	9,000
721400 Professional & Specialized Services	124,623	97,000	109,000	101,000
721600 Rents & Leases - Equipment	1,081	1,600	1,800	1,600
721900 Special Departmental Expense	1,784	1,500	2,500	1,500
722000 Transportation & Travel	701	3,914	7,749	3,000
TOTAL SERVICES & SUPPLIES	144,791	116,228	137,569	119,385

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<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES <u>2007-08</u>	BOARD APPROVED EXPENDITURES <u>2008-09</u>	DEPARTMENT REQUEST <u>2009-10</u>	CAO RECOMMENDATION <u>2009-10</u>
<u>FIXED ASSETS</u>				
740300 Equipment	20,612	0	13,720	0
TOTAL FIXED ASSETS	20,612	0	13,720	0
TOTAL - REVENUE SERVICES DIVISION	523,269	504,008	552,299	511,395

COMMENTS

The Revenue Services Division is a division of the Auditor-Controller Department and is the debt collection operation of the County. The function of this Department is to assist any County Department with the collection of monies due from current delinquent accounts. On February 27, 2001, your Board approved the expansion of the Revenue Services function to include criminal court fines previously collected by Probation.

REVENUE

The anticipated revenue generated by this Division is expected to generate slightly less than the recommended expenses. The following are the revenues, actual and estimated, collected by the Division:

	2007-08 <u>Actual</u>	2008-09 <u>Actual & Est.</u>	2009-10 <u>Estimated</u>
Restitution Fine Rebate 10%	\$ 18,808	\$ 19,000	\$ 20,000
Drug Screening Fees - Probation	9,090	5,344	6,000
Probation - Electronic Monitoring	3,981	2,070	2,000
Probation Services	184,019	133,887	140,000
Alternate Sentencing Fees	3,855	1,400	2,000
PC 1205 (d) Administrative Fees	102,549	66,742	90,000
Booking Fees - County Arrests	2,283	1,000	2,000
Probation Reports	64,964	58,733	65,000
Public Defender Fees	<u>88,702</u>	<u>75,943</u>	<u>80,000</u>
Total	\$478,251	\$364,119	\$407,000

Other Revenue - The Division also collects on delinquent accounts which is reflected in the various General Fund revenue accounts.

STAFFING

<u>Permanent</u>	<u>2008-09 Authorized</u>	<u>2009-10 Request & Recommend</u>
Account Clerk II	1	1
Collector I	2	2*
Office Assistant I or II	2	2
Revenue Services Manager	1	1
Revenue Services Officer	1	1
Revenue Services Technician	<u>1</u>	<u>1</u>
Total Permanent	8	8

*One of the Collector I positions is not funded pending an MOU with the Social Services Department.

SALARIES & EMPLOYEE BENEFITS

710102	<u>Permanent Salaries</u> are recommended at \$279,000 based on cost of present and recommended staff.
710103	<u>Extra Help</u> is recommended at \$1,000 to provide extra help for processing of Judgements and Renewals of Judgements. The Department requested \$9,000. Due to budget limitations, this account is significantly reduced.
710105	<u>Overtime</u> is recommended unchanged at \$500.
710200	<u>Retirement</u> reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
710300	<u>Health Insurance</u> is based on the employer's share of health insurance premiums.
710400	<u>Workers' Compensation</u> reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300 Communications (\$1,600) provides for estimated phone costs, including the monthly charge for two data lines.
- 720600 Insurance reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800 Maintenance - Equipment (\$1100) will provide funds for the folding machine maintenance contract.
- 721100 Memberships (\$500) provides memberships in the California County Revenues Officers' Association (\$75), the American Collectors Association (\$305), and two memberships in the National Notary Association (\$120).
- 721300 Office Expense (\$9,000) is recommended to cover estimated office expenses and printing of various multi-part forms. This recommendation is based on actual expenditures.
- 721400 Professional & Specialized Services (\$101,000) is recommended to provide funds for the collection costs generated by this Department in the recovery of delinquent debts. Credit reports are estimated at \$2,100 due to the automated collection/recovery system. The commission fees (\$40,000) are for outside collection agency services. \$8,000 is to provide for re-license fees for the Revenue Plus Collection System. Franchise Tax Board Court Ordered Debt program administration fee is \$33,000, and the software maintenance contract with Columbia Ultimate Business Systems (CUBS) is \$17,824.
- 721600 Rents & Leases - Equipment (\$1,600) is requested for copier rental.
- 721900 Special Departmental Expense is recommended at \$1,500 based on actual usage. This account is used to provide refunds to probationers who have been released early and paid their accounts.
- 722000 Transportation & Travel (\$3,000) to reimburse for use of private vehicles, and out-of-County travel expense.

FIXED ASSETS

The Department has also requested 6 computer upgrades (\$11,760), and a computer for a position that is not authorized or recommended (\$1,960). This request is not addressed in this budget, and is addressed in the Information Technology budget.